

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF _____, IOWA DUE: December 1, 2013		16202400600000 City Clerk 111 N. Main St. Denison, IA 51442 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,964,959		2,964,959	2,971,736
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,964,959		2,964,959	2,971,736
Delinquent property taxes		0		0	
TIF revenues		754,556		754,556	774,354
Other city taxes		804,865	0	804,865	813,243
Licenses and permits		69,174	0	69,174	46,850
Use of money and property		210,647	0	210,647	195,610
Intergovernmental		2,367,129	0	2,367,129	2,180,245
Charges for fees and service		392,947	465,484	858,431	839,167
Special assessments		20,528	0	20,528	45,000
Miscellaneous		371,382	0	371,382	237,423
Other financing sources		3,619,276	0	3,619,276	3,096,302
Total revenues and other sources		11,575,463	465,484	12,040,947	11,199,930
Expenditures and Other Financing Uses					
Public safety		2,368,217	0	2,368,217	2,485,094
Public works		1,114,073	0	1,114,073	1,384,170
Health and social services		7,814	0	7,814	8,924
Culture and recreation		925,265	0	925,265	1,028,125
Community and economic development		325,577	0	325,577	326,310
General government		953,436	0	953,436	1,094,185
Debt service		1,592,617	0	1,592,617	1,613,778
Capital projects		2,706,363	0	2,706,363	3,348,652
Total governmental activities expenditures		9,993,362	0	9,993,362	11,289,238
Business type activities		0	400,699	400,699	405,725
Total ALL expenditures		9,993,362	400,699	10,394,061	11,694,963
Other financing uses, including transfers out		1,369,771	0	1,369,771	803,478
Total ALL expenditures/And other financing uses		11,363,133	400,699	11,763,832	12,498,441
Excess revenues and other sources over (Under) Expenditures/And other financing uses		212,330	64,785	277,115	-1,298,511
Beginning fund balance July 1, 2012		3,710,083	49,387	3,759,470	2,706,017
Ending fund balance June 30, 2013		3,922,413	114,172	4,036,585	1,407,506
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 11,005,000	Other long-term debt		\$ 0
Revenue debt		\$ 380,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 14,343,735
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-19-2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lisa K. Koch		→	712	263-3143	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11-14-2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF DENISON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	1,646,458	857,654		460,847			2,964,959			2,964,959	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,646,458	857,654			460,847	0	0	2,964,959		T01	2,964,959	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	1,646,458	857,654			460,847	0	0	2,964,959			2,964,959	6
7	TIF revenues			754,556				754,556		T01	754,556	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	6,741	3,901		1,860			12,502		T19	12,502	12	
13	Hotel/motel tax	108,885						108,885		T19	108,885	13	
14	Other local option taxes		683,478					683,478		T09	683,478	14	
15	TOTAL OTHER CITY TAXES	115,626	687,379	0	1,860	0	0	804,865	0		804,865	15	
16	Section B - LICENSES AND PERMITS	69,174						69,174		T29	69,174	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	752	298	380	476	1,127		3,033		U20	3,033	18	
19	Rents and royalties	207,614						207,614		U40	207,614	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	208,366	298	380	476	1,127	0	210,647	0		210,647	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					348,208		348,208		B89	348,208	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes	236,326						236,326		B30	236,326	31	
32								0			0	32	
33	Total Federal grants and reimbursements	236,326	0	0	0	348,208	0	584,534	0		584,534	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DENISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		794,665					794,665		C46	794,665	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,095						4,095		C89	4,095	49
50	Iowa Department of Transportation					234,125		234,125		C89	234,125	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	4,095	794,665	0	0	234,125	0	1,032,885	0		1,032,885	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	31,692						31,692		D89	31,692	64
65	Township contributions	60,508						60,508		D89	60,508	65
66	Fire/EMT service							0		D89	0	66
67	Misc.	21,973				635,537		657,510		D89	657,510	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	114,173	0	0	0	635,537	0	749,710	0		749,710	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	354,594	794,665	0	0	1,217,870	0	2,367,129	0		2,367,129	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0		A8Ø	0	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0	465,484	AØ1	465,484	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DENISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	34,493						34,493		A94	34,493	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority	9,295						9,295		A50	9,295	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	540						540		A89	540	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	22,796						22,796		A89	22,796	99
100	Park, recreation, and cultural charges	112,357						112,357		A61	112,357	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	213,466						213,466			213,466	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	392,947	0	0	0	0	0	392,947	465,484		858,431	104
105												105
106	Section F - SPECIAL ASSESSMENTS					20,528		20,528		U01	20,528	106
107	Section G - MISCELLANEOUS											107
108	Contributions	14,060	112,665					126,725		U99	126,725	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	127,495	36,471			49,263		213,229			213,229	113
114	Childcare				31,428			31,428			31,428	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	141,555	149,136	0	31,428	49,263	0	371,382	0		371,382	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DENISON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,928,720	2,489,132	754,936	494,611	1,288,788	0	7,956,187	465,484		8,421,671	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				1,010,845	2,249,505		3,260,350		NR	3,260,350	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	232,000	16,517		327,900	59,000		635,417			635,417	127
128	<i>Internal TIF loans and transfers in</i>				734,354			734,354			734,354	128
129	payment to refunding bond agent				-1,010,845			-1,010,845			-1,010,845	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	232,000	16,517	0	1,062,254	2,308,505	0	3,619,276	0		3,619,276	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,160,720	2,505,649	754,936	1,556,865	3,597,293	0	11,575,463	465,484		12,040,947	132
133												133
134	Beginning fund balance July 1, 2012	1,308,322	1,518,234	50,240	97,513	735,774		3,710,083	49,387		3,759,470	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	4,469,042	4,023,883	805,176	1,654,378	4,333,067	0	15,285,546	514,871		15,800,417	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF DENISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,006,275	335,979					1,342,254		E62	1,342,254	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	205,648	34,449					240,097		E24	240,097	13
14	Purchase of land and equipment	658,610						658,610		G24	658,610	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	32,277	15,582					47,859		E66	47,859	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	17,096	3,593					20,689		E32	20,689	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	39,627	19,081					58,708		E89	58,708	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,959,533	408,684	0	0	0	0	2,368,217			2,368,217	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF DENISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		73,322					73,322		E44	73,322	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		36,188					36,188		E44	36,188	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	291,080	482					291,562		E01	291,562	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	6,579	706,422					713,001		E89	713,001	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	297,659	816,414	0	0	0	0	1,114,073			1,114,073	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DENISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	7,158	656					7,814		E79	7,814	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	7,158	656	0	0	0	0	7,814			7,814	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DENISON			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	252,587	72,744					325,331		E52	325,331	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	18,522	4,022					22,544		E61	22,544	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	264,822	69,312					334,134		E61	334,134	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	214,454	28,802					243,256		E61	243,256	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	750,385	174,880	0	0	0	0	925,265			925,265	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,380	5,171					8,551		E89	8,551	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	93,616	183,410	40,000				317,026		E89	317,026	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	96,996	188,581	40,000	0	0	0	325,577			325,577	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DENISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,850	794					10,644		E29	10,644	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	203,472	85,094					288,566		E23	288,566	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	14,598						14,598		E25	14,598	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	183,206						183,206		E89	183,206	171
172	Other general government — Current operation	417,783	38,639					456,422		E89	456,422	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	828,909	124,527	0	0	0	0	953,436			953,436	176
177	Section G — DEBT SERVICE				1,525,327			1,525,327			1,525,327	177
178	Childcare				31,427			31,427			31,427	178
179	RUT		35,863					35,863			35,863	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	35,863	0	1,556,754	0	0	1,592,617			1,592,617	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						2,706,363		2,706,363			2,706,363	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,706,363	0	2,706,363			2,706,363	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,706,363	0	2,706,363			2,706,363	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,940,640	1,749,605	40,000	1,556,754	2,706,363	0	9,993,362			9,993,362	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DENISON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								400,699	E81	400,699	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DENISON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								400,699		400,699	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,940,640	1,749,605	40,000	1,556,754	2,706,363	0	9,993,362	400,699		10,394,061	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	16,517	618,900					635,417			635,417	255
256	Internal TIF loans/repayments and transfers out			734,354				734,354			734,354	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	16,517	618,900	734,354	0	0	0	1,369,771	0		1,369,771	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,957,157	2,368,505	774,354	1,556,754	2,706,363	0	11,363,133	400,699		11,763,832	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	199,887	1,655,378	30,822	97,624	1,626,704		3,610,415			3,610,415	264
265	Committed							0			0	265
266	Assigned	493,773						493,773			493,773	266
267	Unassigned	-181,775						-181,775			-181,775	267
268	Total Governmental	511,885	1,655,378	30,822	97,624	1,626,704	0	3,922,413			3,922,413	268
269	Proprietary								114,172		114,172	269
270	Total ending fund balance June 30, 2013	511,885	1,655,378	30,822	97,624	1,626,704	0	3,922,413	114,172		4,036,585	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,469,042	4,023,883	805,176	1,654,378	4,333,067	0	15,285,546	514,871		15,800,417	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DENISON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,976,776	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO	9,535,000	3,310,000	1,840,000	11,005,000				276,236
GO Child Care Center	19U 210,000	29U	39U 20,000	49U	49U	49U 190,000	49U	I89 11,428
RUT	19U	29U	39U	49U	49U	49U	49U	I89
11.	215,000		25,000			190,000		10,863
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	9,960,000	3,310,000	1,885,000	11,005,000	0	380,000	0	298,527

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	286,874,699	x .05 = \$	14,343,735

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$	97,624	\$		3,938,961	4,036,585

REMARKS

V98

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